

Hearing Date and Time: June 26, 2007 at 10:00 a.m.
Response Date and Time: June 19, 2007 at 4:00 p.m.

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- and -

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Attorneys for Bayer Material Science, LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	:	Chapter 11
In re:	:	
	:	
DELPHIA CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)

**RESPONSE OF BAYER MATERIALSCIENCE, LLC
TO DEBTOR'S FIFTEENTH OMNIBUS OBJECTION TO CLAIMS**

Bayer MaterialScience, LLC ("BMS") by and through its attorneys, Cohen & Grigsby, P.C. and Klestadt & Winters, LLP, hereby responds to the Debtor's Fifteenth Omnibus Objection to Claims, and states as follows:

1. On or around July 17, 2006, BMS filed Proof of Claim No. 9577 in Case No. 05-44481 in the amount \$122,826.05 (the "Claim"). The Claim is based on several

BMS products which were ordered and sold to various Delphi entities for which payment was not received.

2. Subsequently on or around May 22, 2007, Delphi filed an Objection to the Claim pursuant to its Fifteenth Omnibus Objection to Claims (the "Objection"). Pursuant to the Objection, Delphi seeks to modify and reduce the Claim. Specifically, the Debtor wishes to move the Claim to Case No. 05-44640, grant priority status to BMS for a portion of the Claim in the amount of \$2,250.72 and reduce the general unsecured amount to \$102,934.26.

3. BMS has no objection to the granting of priority status to a portion of its claim in the amount of \$2,250.72, however, BMS does object to the reduction of the total amount of the Claim from \$122,826.05 to \$105,184.98. BMS sold goods worth \$122,826.05 to Delphi and/or its affiliates for which BMS has received no payment. The unpaid invoices are attached hereto as Exhibit "A".

WHEREFORE, Bayer MaterialScience, LLC hereby requests that this Honorable Court deny the Debtor's attempt to reduce Claim No. 9577 from \$122,826.05 to \$105,184.98 and for such other further and other relief deemed appropriate.

Dated: June 19, 2007

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the **Response of Bayer Material Science, LLC to Debtor's Fifteenth Omnibus Objection to Claims** was served via facsimile and first class U.S. mail, postage pre-paid on the 19th day of June, 2007 upon the following:

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attention: General Counsel

Skadden, Arps, Slate, Meagher
& Flom, LLP
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Chicago, IL 60606
Attention: John Butler, Jr.,
John K. Lyons and Joseph N. Wharton

/s/ John E. Jureller, Jr._____